Internal Revenue Service

Number: **INFO 2003-0297** Release Date: 12/31/2003 Index Number: 1362.02-01 Department of the Treasury Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PSI:B03 - GENIN-156441-03

Date:

October 24, 2003

Dear :

This letter responds to your letter dated May 30, 2003, written on behalf of requesting the cancellation of your May 19, 2003, revocation of your S corporation election. The Ogden Service Center has updated your records to reinstate February 17, 1998, as your S corporation effective date. If you fail to receive a confirmation letter from the service center within the next 60 days, you may contact the person indicated above.

Please keep this letter with your tax records and feel free to provide a copy of it to your authorized representative. We hope that the above information proves helpful.

Sincerely,

/s/

Mary Beth Collins Senior Technician Reviewer, Branch 3 Office of Associate Chief Counsel (Passthroughs & Special Industries)